

2001
INDIVIDUAL REFUND TAX RETURN
CITY OF CINCINNATI

WEBSITE: www.rcc.org/citytax
REFUND DESK: (513) 352-2544



THIS SPACE IS FOR OFFICIAL USE ONLY

**THIS RETURN IS TO BE USED TO FILE FOR A REFUND OF TAXES OVERWITHHELD.
MAIL TO: CINCINNATI INCOME TAX BUREAU, P. O. BOX 5489 CINCINNATI, OH 45201- 5489**

ACCT #

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

YOUR FIRST NAME

YOUR LAST NAME

M.I.

SPOUSE'S FIRST NAME

SPOUSE'S LAST NAME

M.I.

STREET ADDRESS

CITY

STATE

ZIP CODE

COMPLETE THE BLOCKS TO THE RIGHT *ONLY*
IF THIS SPACE IS BLANK OR THE PREPRINTED
INFORMATION IS INCORRECT.

RESIDENCY STATUS (CHECK ONLY ONE) () FULL YEAR RESIDENT () NON-RESIDENT () PART YEAR RESIDENT (FROM ___/___/___ TO ___/___/___)

ADDRESS/ CITY WHERE
EMPLOYED

DAYTIME PHONE #

PLEASE COMPLETE BOTH THE ADDRESS AND DAYTIME PHONE NUMBER BLOCKS.

1) W-2 EARNINGS (GROSS WAGES, TIPS, SALARIES, COMMISSIONS, ETC.) INCLUDE COPIES OF ALL W-2 FORMS

IF YOU HAVE ANY ADDITIONAL TAXABLE INCOME PLEASE USE OUR REGULAR INDIVIDUAL TAX RETURN

2) LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSE

{INCLUDE COPY OF FEDERAL FORM 2106(EZ)}

3) ADJUSTED EARNINGS (LINE 1 MINUS LINE 2) (FULL YEAR RESIDENTS SKIP TO LINE 5)

4) AMOUNT OF LINE 3 ALLOCABLE TO CINCINNATI FROM L-2-C
(PART YEAR AND NON-RESIDENTS ONLY)

%

5) CINCINNATI INCOME TAX 2.1% (.021) OF LINE 4.

6) TOTAL CINCINNATI TAX WITHHELD BY EMPLOYER (S)

7) TOTAL INCOME TAXES PAID TO ANOTHER
CITY OR COUNTY (RESIDENTS OR PART YEAR RESIDENTS ONLY)

8) TOTAL TAX CREDIT (ADD LINES 6 AND 7)

9) ENTER AMOUNT TO BE REFUNDED (LESS THAN \$5.00 WILL NOT BE REFUNDED)

I CERTIFY THAT I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY
KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

NAME AND ADDRESS OF FIRM OR EMPLOYER

May the C.I.T.B. discuss this return
with the preparer shown to the left?

() YES () NO

SIGNATURE OF TAXPAYER OR AGENT

DATE

SIGNATURE OF SPOUSE



CITY OF CINCINNATI INCOME TAX BUREAU

General Checklist for completion of 2001 Withholding Refund Requests

Use this form if you are an individual who receives wages reported on Form W-2 and you are claiming a refund. DO NOT use this form if you have made estimated payments or receive additional taxable income other than wages.

If the preprinted label is incorrect or blank then fill in the boxes for social security number, name, address, city, state, and zip code.

Indicate if you are a resident of the City of Cincinnati or non-resident. If you were a part year resident of the City please indicate the dates you were a resident.

In the box "Address/City Where Employed", please indicate the actual address of where you performed the services and not just the company headquarters.

Line 1 - Enter the amount from the W-2. When determining your gross wages compare boxes 1, 5, & 18. Enter the largest amount of the three boxes. If you do not enter the largest amount you must provide an explanation why you are not claiming this amount. An explanation of the difference may be stock options or contributions to a non-qualified plan. The portion of severance pay that is subject to Cincinnati tax is based on the percentage of Cincinnati earnings over total earnings for the period during which these benefits were earned. If sufficient data to establish this percentage is not available, the percentage will be developed using the employee's allocation percentages for the most recent three years.

Line 2 - If you have reported employee business expenses on your federal tax return you may deduct them on your City return. If you have expenses listed on line 4 of Form 2106 you must provide a breakdown of these expenses. When allocating your income you may not take credit for travel expenses listed on line 3.

Line 3 - Subtract line 2 from line 1.

Line 4 - Multiply the percentage from Form L-2-C by the amount on line 3. If you are a resident of the City of Cincinnati you may not allocate days worked out of the city.

Line 5 - Multiply the amount of line 4 by 2.1%.

Line 6 - Enter the amount of withholding taxes paid to the City of Cincinnati. Generally this is Box 19 on the Form W-2 "Local Taxes Paid".

Line 7 - If you are a resident of the City of Cincinnati you may claim taxes paid to another city up to 2.1% of the gross wages reported on the W-2. Part year residents may claim taxes paid to other cities for the part of the year they were a resident. If you were a non-resident you may not claim taxes paid to another city.

Line 8 - Add lines 6 and 7.

Line 9 - Subtract line 5 from line 8.

All of the following items must be included in order for the return to be considered complete:

- A signed and dated tax return,
- Complete copies of all W-2's that include information in boxes 1, 5, 18, 19, and 20,
- Form 2106 with all attachments, if applicable,
- Form L-2-C completed, if applicable,
- An itinerary of days worked out of the city, if applicable.

If all the information is not included with the tax return it will be considered to be incomplete and may be returned.

**Sign and date both the return and the L-2-C.
Mail to P. O. Box 5489 Cincinnati, OH 45201-5489.**

ITINERARY OF DAYS WORKED OUTSIDE CINCINNATI

PLEASE LIST INDIVIDUAL DATES AND LOCATIONS IN CHRONOLOGICAL ORDER
(COPY IF ADDITIONAL SHEETS ARE NEEDED)

[illegible]

TOTAL DAYS_____

TOTAL DAYS _____

TOTAL DAYS _____

FORM L-2-C

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED _____

The following form may only be completed by a nonresident employee working both in and out of the City of Cincinnati. A separate form must be completed for each employer. (Attach this form to your Cincinnati tax return)

NAME _____

SOCIAL SECURITY NO. _____

ADDRESS _____

CITY/STATE _____ ZIP CODE _____

NAME OF EMPLOYER _____ (Complete form using black or blue ink only)

PART I ALLOCATION OF WAGE AND SALARY INCOME TO THE CITY OF CINCINNATI

- 1) TOTAL DAYS IN YEAR.....
- 2) NON-WORKING DAYS
- a) SATURDAYS AND SUNDAYS NOT WORKED.....
- b) HOLIDAYS.....
- c) SICK LEAVE USED.....
- d) VACATION.....
- e) OTHER NON-WORKING DAYS.....
- f) TOTAL NON-WORKING DAYS (Total Lines 2a through 2e).....
- 3) TOTAL DAYS WORKED DURING THE YEAR (Line 1 minus Line 2f).....
- 4) TOTAL DAYS WORKED **OUTSIDE** THE CITY OF CINCINNATI PER ITINERARY....
- 5) DAYS WORKED WITHIN THE CITY OF CINCINNATI (Line 3 minus Line 4).....
- 6) CINCINNATI ALLOCATION PERCENTAGE (Line 5 divided by Line 3)..... %
(Enter this percentage on Line 4 of the Cincinnati tax return)

PART II ALLOCATION OF COMMISSION INCOME TO THE CITY OF CINCINNATI

Sales earned outside the City of Cincinnati must be the result of personal solicitation at the customer's place of business. Sales resulting from phone or mail solicitations from a Cincinnati location **are not** sales outside Cincinnati.

- 1) TOTAL SALES MADE \$
- 2) SALES MADE IN CINCINNATI \$
- 3) SALES MADE OUTSIDE CINCINNATI \$
- 4) CINCINNATI ALLOCATION PERCENTAGE (Line 2 divided by Line 1) %
(Enter this percentage on Line 4 of the Cincinnati tax return.)

EMPLOYEE SIGNATURE _____

DATE _____

INSTRUCTIONS

Wages and salaries earned outside Cincinnati - complete Part I

Commissions earned outside Cincinnati - complete Part II

Salaries and commissions - complete Parts I and II and provide the amounts of salary and commissions earned.

Part I Total days in the year must be 365 (leap years 366) unless the employment was for less than a full year. An explanation must be included.

If Line 2e is completed, an explanation must be included.

Line 4 - days worked outside Cincinnati

1) May not include days included on Lines 2a through 2e.

2) Provide an itinerary of dates and locations worked outside Cincinnati.

Part II Calculation is to be completed with the amount of sales made, not the amount of commissions received.

IF FORM L-2-C IS NOT APPLICABLE TO YOUR EMPLOYMENT SITUATION, you must provide a detailed written explanation of how your taxable income was calculated. Unsigned and/or incomplete requests cannot be processed and will be returned to sender.